pectin, carrageen, alginate, carboxypolymethylene, gelatin, casein, zein, bentonite, magnesium aluminum silicate, polysaccharide, modified starch derivatives, and a combination thereof.

35. The modified release tablet of claim 33 wherein the water-insoluble polymer is selected from the group consisting of polyacrylic acids, acrylic resins, acrylic latex dispersions, cellulose acetate phthalate, polyvinyl acetate phthalate, hydroxypropyl methylcellulose phthalate and a combination thereof.

36. The modified release tablet of claim 33 wherein said hydrophilic polymer is hydroxypropyl methylcellulose and said water-insoluble polymer is an acrylic resin.

37. The modified release tablet of claim 33 wherein said tablet additionally comprises an additive selected from the group consisting of magnesium stearate, calcium stearate, zinc stearate, powdered stearic acid, hydrogenated vegetable oils, talc, polyethylene glycol, mineral oil, EMERALD GREEN LAKE, an FD&C color, sucrose, lactose, gelatin, starch paste, acacia, tragacanth, povidone, polyethylene glycol, Pullulan, corn syrup, colloidal silicon dioxide, talc, sodium lauryl sulfate, dioctyl sodium sulfosuccinate, triethanolamine, polyoxyethylene sorbitan, poloxalkol, quarternary ammonium salts, mannitol, glucose, fructose, xylose, galactose, maltose, xylitol, sorbitol, potassium chloride, potassium sulfate, potassium phosphate, sodium chloride, sodium sulfate, sodium phosphate, magnesium chloride, magnesium sulfate, magnesium phosphate, microcrystalline cellulose, sodium starch glycolate, and a combination thereof.

38. The modified release tablet of claim 33 wherein said first portion includes microcrystalline cellulose, sodium starch glycolate and magnesium stearate.

39. The modified release tablet of claim 33 wherein the total quantity of guaifenesin is from about 600 mg to about 1200 mg.

40. The modified release tablet of claim 33 wherein the total quantity of guaifenesin is 600 mg.

41. The modified release tablet of claim 33 wherein the total quantity of guaifenesin is 1200 mg.

42. The modified release tablet of claim 39 wherein the C_{max}, AUC_{inf} and AUC_{0-12} are approximately proportional to dosage strength.

43. The modified release tablet of claim 33 or 39 wherein the ratio of said first quantity of guaifenesin to said second quantity of guaifenesin is about 1:1 to about 5:1.

44. The modified release tablet of claim 33 or 39 wherein the ratio of said first quantity of guaifenesin to said quantity of second quantity of guaifenesin is about 5:1.

45. The modified release tablet of claim 41 wherein the C_{max} of said tablet is from about 1600 to 2500 μg/mL and said tablet has an AUC_{inf} of from about 5600 to 8750 hr*μg/mL.

46. The modified release tablet of claim 44 wherein the C_{max} of said tablet is at least 1900 μg/mL and said tablet has an AUC_{inf} of at least 7000 hr*μg/mL.

47. The modified release tablet of claim 40 wherein the C_{max} of said tablet is from about 800 to 1250 μg/mL and said tablet has an AUC_{inf} of from about 2800 to 4375 hr*μg/mL.

48. The modified release tablet of claim 47 wherein the C_{max} of said tablet is at least 1000 μg/mL and said tablet has an AUC_{inf} of at least 3500 hr*μg/mL.

49. The modified release tablet of claim 33 wherein said tablet has a half life, according to serum analysis, of at least 3 hours.

50. The modified release tablet of claim 33 wherein the second portion comprises about 95.5% by weight of guaifenesin DC, about 2.4% by weight of hydrophilic polymer and about 1.2% by weight of water-insoluble polymer.

51. The modified release tablet of claim 33 wherein said first and second portions each comprise abutting substantially planar layers which form a bilayer tablet.

52. The modified release tablet of claim 33 wherein said first portion is provided as a coating on said second portion.

53. The modified release tablet of claim 33 which is approximately equally effective when administered to a patient on an empty or full stomach.

54. The modified release tablet of claim 41 which has the serum guaifenesin concentration profile of Figure 10.

55. The modified release tablet of claim 41 wherein the second portion comprises from about 85.5% to about 91.4% by weight of guaifenesin, from about 6.8% to about 10.1% by weight to hydroxypropyl methylcellulose, and from about 1.1% to about 2.9% by weight of an acrylic resin.

REMARKS

Claims 1-32 have been cancelled and claims 32-55 have been added. Original claims 1-11 were directed to a sustained release formulation and claims 12-32 were directed to a